

EXHIBIT B



U.S. Department of Justice

Office for United States Trustees
*Districts of Maine, Massachusetts,
New Hampshire and Rhode Island*

*John P. McCormack Post Office and Courthouse
5 Post Office Square, Suite 1000
Boston, MA 02109-3934
Phone: 617-788-0400
Fax: 617-565-6368*

January 3, 2013

**RE: SOLICITATION OF INTEREST FOR SERVING ON AN UNSECURED
CREDITORS' COMMITTEE AND/OR TORT CLAIMANTS' COMMITTEE**

**New England Compounding Pharmacy, Inc., Chapter 11 Case No. 12-19882-HJB
United States Bankruptcy Court for the District of Massachusetts**

Dear Creditor or Claimant:

The above named debtor filed for reorganization under chapter 11 of the Bankruptcy Code and has identified you as one of their largest creditors or as a potential claim holder (or representative of same). The Bankruptcy Code requires the United States Trustee to appoint a committee of unsecured creditors to participate in the case and to represent the interests of all unsecured creditors, if there is sufficient interest, or such other committees as appropriate.

If you are willing to serve on a committee, please complete the enclosed questionnaire and return it to the Office of the United States Trustee at your earliest convenience but no later than **JANUARY 16, 2013**. Return of the questionnaire, however, does not guarantee appointment to a committee – only that you will be considered by the United States Trustee for appointment to a committee, if the United States Trustee decides to appoint one.

Please take this opportunity to consider serving on a committee. The members of a committee act on behalf of all similarly situated creditors or claimants. Under the Bankruptcy Code, committees have the right to demand that the debtor consult with the committee prior to making major decisions or changes, to request the appointment of a trustee or examiner, to participate in the formation of a plan of reorganization, and in some cases, to propose its own plan of reorganization. If appropriate, committees may request that the Bankruptcy Court convert a chapter 11 case to one under chapter 7, at which time the debtor's operations would cease and its assets would be liquidated.

We will have a meeting for purposes of forming a committee(s) on **FRIDAY, JANUARY 18, 2013 AT 10:00 A.M.** at the **Office of the United States Trustee, John W. McCormack Post Office and Courthouse, 5 Post Office Square, Suite 1000, Boston, MA**. If, however, a sufficient number of creditors do not elect to serve on the committee, a committee may not be formed, and these rights may go unexercised.

Official committees are authorized by the Bankruptcy Code, subject to court approval, to select and employ an attorney and other necessary professionals. Fees of professionals

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employed by committees may be paid from available assets, if any, of the bankruptcy estate after court approval. Further, actual expenses of committee members (not including the professional fees of its individual counsel which is specifically prohibited under the Bankruptcy Code) may be reimbursed from available estate assets.

Thank you for your assistance, and we hope that you will choose to participate.

Sincerely,

WILLIAM K. HARRINGTON
United States Trustee, Region 1

By: /s/ Jennifer L Hertz
Trial Attorney
Jennifer.L.Hertz@USDOJ.gov

Attachments
(questionnaire and information sheet)

**Official Committee of Unsecured Creditors' Committee
Information Sheet**

Purpose of Unsecured Creditors' Committees. To increase participation in the chapter 11 proceeding, section 1102 of the Bankruptcy Code requires that the United States Trustee appoint a committee of unsecured creditors (the "Committee") as soon as practicable after the order for relief has been entered. The Committee ordinarily consists of the persons, willing to serve, who hold the seven largest unsecured claims of the kinds represented on such committee. The debtor has filed a list indicating that your claim may be among the largest unsecured claims against the debtor, and for that reason, you may be eligible to serve on the Committee. Generally, there must be at least three unsecured creditors willing to serve in order to form a Committee.

Powers and Duties of Unsecured Creditors' Committees. Members of the Committee are fiduciaries who represent all unsecured creditors as a group without regard to the types of claims which individual unsecured creditors hold against the debtor. Section 1103 of the Bankruptcy Code provides that the Committee may consult with the debtor, investigate the debtor and its business operations and participate in the formulation of a plan of reorganization. The Committee may also perform such other services as are in the interests of the unsecured creditors whom it represents.

Employment of Professionals. Section 1103 of the Bankruptcy Code provides that the Committee may, subject to the bankruptcy court's approval, employ one or more attorneys, accountants or other professionals to represent or perform services for the Committee. The decision to employ particular professionals should occur at a scheduled meeting of the Committee where a majority of the Committee is present. All professionals retained by the Committee may be compensated from assets of the debtor's estate pursuant to section 330 of the Bankruptcy Code. Applications for the payment of professional fees may be monitored by the Office of the United States Trustee and are subject to the Court's approval. However, the Committee should carefully review all applications and not rely on the Court or the United States Trustee to discover and object to excessive professional fees or costs.

Other Matters. The Committee should elect a chairperson and may adopt bylaws. As a party in interest, the Committee may be heard on any issue in the bankruptcy proceeding. Federal Bankruptcy Rule 2002(i) requires that the Committee (or its authorized agent) receive all notices concerning motions and hearings in the bankruptcy proceeding.

Creditors wishing to serve on any official committee are advised that they may not purchase, sell or otherwise trade in or transfer claims against the debtor while they are committee members absent an order of the Court. By submitting the enclosed Questionnaire and accepting membership on an official committee of creditors, you agree to this prohibition. The United States Trustee reserves the right to take appropriate action, including removing a creditor from any committee, if the information provided in the Questionnaire is inaccurate, if the foregoing prohibition is violated, or otherwise. You are hereby notified that the United States Trustee may share this information with the Securities and Exchange Commission if deemed appropriate.

Should you have any additional questions concerning the Committee or your membership on the Committee, please contact **Attorney Jennifer L. Hertz** at the **Office of the United States Trustee, John W. McCormack Post Office and Courthouse, 5 Post Office Square, Suite 1000, Boston, MA 02109-3934, (617) 788-0412** or Jennifer.L.Hertz@usdoj.gov.

[Download the full report](#)

- G. Would your schedule permit you to actively participate on the committee by attending weekly meetings (either by telephone or in person)? Yes () No ()

Representations:

1. Are you or the company you represent in any way: "affiliated" with the debtor within the meaning of Section 101(2) of the Bankruptcy Code, a shareholder of, or related to the debtor? Yes () No () If a shareholder, state the number of shares: _____
2. Do you, or the company you represent, engage in a business which directly or indirectly competes with any of the businesses of the debtor? Yes () No ()
3. Have you ever been or are you an officer, director, agent, representative or employee of the debtor? Yes () No () Does your claim arise from this relationship? Yes () No ()
4. Please set forth the appropriate date(s) you acquired the claim, the amount paid and the face amount of the claim: _____

5. Have you or your attorney entered into a settlement agreement with the debtor, its representatives or agents regarding resolution of your claim? Yes () No ()
6. Do you have a claim against any entity affiliated with the debtor? Yes () No ()
State the name of the entity and the nature and amount of the claims: _____

7. Do you or any affiliated entities have any other claims against and/or debt or equity securities of the debtor? Yes () No ()
8. Do you or any affiliated entities have any financial arrangement that may affect the value of your claim(s) against or interest(s) in the debtor (personal guarantees, credit insurance, etc.)? Yes () No ()
9. If you have given a proxy to a third party either to represent you at the creditors' committee formation meeting, or in connection with your claim, please attach a copy of the written proxy. If a professional person has arranged for someone to hold a proxy on your behalf, please identify that individual: _____

You may attach a written statement to explain or supplement any responses.

Creditors wishing to serve on an official committee are advised that they may not purchase, sell or otherwise trade in or transfer claims against the debtor while they are committee members absent an order of the court on application of the creditor.

I hereby certify that, to the best of my knowledge and belief, the answers to this Questionnaire are true and correct. By executing this Questionnaire, I agree to the restrictions and conditions set forth in the preceding paragraph and the attached Information Sheet.

Date: _____

Signature _____

Print Name _____

Title _____

Note: This is not a proof of claim form. Proof of claim forms are filed with the Clerk of the Bankruptcy Court, not with the United States Trustee.